18. The cash book of the Divisional Officer is primarily the detailed record of his own transactions written up day by day, but the transactions of his Sub-Divisional Officers and subordinates, whether rendered through cash books (Article 26) or otherwise, should also be incorporated therein. All items of classified revenue realised and expenditure incurred by subordinate officers should be posted in totals only; other items of receipts and charges and recoveries of service payments (Article 20) should be entered in detail. 448A-20.

II.—CLASSIFICATION OF TRANSACTIONS.

19. The classification of receipts and charges should be given in the column "Head of Service" on both sides of the Cash Book. Revenue and Charges falling under the major heads "VIII—Forest" and "8—Forest" respectively should be classified in detail in accordance with the sanctioned accounts classification as given in Appendix 1. All sums paid into the treasury by a departmental officer or on his account should be debited to "Forest Remittances" even though the remittance be made by a cheque and not in cash (Article 34). Similarly, the value of all cheques drawn should be credited to "Forest Remittances," irrespective of whether or not they are cashed at once. Advances and recoveries thereof should be shown under the head "Forest Advances," and deductions made from Salary bills, etc., should be recorded as pertaining to Service Funds, Income Tax, etc., as the case be. Value of bills accepted by other departments (Article 36) and of bills of other departments accepted by the Divisional Officer and all other items of receipts and charges adjustable by book transfer should be classified under "Book Transfer." Recoveries of service payments should be dealt with as prescribed in Article 20. 440, 445(b) and 448A-39 and 40.

1. When revenue on account of timber or other forest produce is paid in advance, the amounts should be at once credited as revenue to the appropriate sub-heads in the cash books. 448A-23.

20. Recoveries of service payments should be dealt with thus:— 448A-21.

(a) *If made before the close of the year in which the payment was charged in the accounts.*

(1) When the recovery is in adjustment of an overcharge on account of pay or travelling allowance, and is made by deduction from a bill [Article 20 (5), Civil Account Code, Volume I], the net amount only of the bill should be charged in the cash book and the amount recovered should not be shown as a separate item of receipt therein. The amount deducted, with necessary particulars, should be noted in the "Remarks" column of the Classified Abstract of Expenditure, Form 14.

(2) In all other cases, the amount recovered should be entered on the debtor side of the cash book as "Recoveries of Service

payments," but not remitted into the treasury as revenue receipts. In the Classified Abstract of Expenditure, Form 14, the amounts should be shown as *minus* entries in red ink under the sub-heads to which they were originally charged, so that the total of Form 14, would be correspondingly reduced, as also the amount of the lump sum entry to be made in the Monthly Cash Account, Form 6, as the expenditure charged during the month.

(*b*) *If made after the close of the year in which the payment was charged in the accounts.*—The amount recovered should be credited in the cash book as miscellaneous revenue under "V (*b*) Other sources" and paid into the treasury.

448A-53. **21.** (*a*) All revenue and expenditure must be recorded at once in the accounts of the division within which it is collected or incurred, without reference to its origin or object, and no interdivisional adjustments are ordinarily allowed. When revenue is collected or expenditure incurred in one division on account of another, a note should be made outside the accounts if the information is required for departmental purposes.

(*b*) This rule applies only to transactions between divisions in the same circle of a province. In the case of transactions between divisions in different circles of the same province, adjustment should be made, monthly or annually as may be found convenient, to enable the results of the working of forests in each circle to be accurately ascertained.

NOTE 1.—Interdivisional adjustments are allowed in the case of advances of pay, travelling allowances, etc., made to officers on transfer from one division to another.

NOTE 2.—Adjustments between divisions situated within the same circle, other than those referred to in Note 1 may, if necessary, be made in the accounts at the close of the financial year, with the approval of the local Government.

NOTE 3.—The orders in this article are subject to the condition that when adjustments between different Governments are involved the relevant orders in the Civil Account Code will apply.

III.—CANCELLED, LOST AND LAPSED CHEQUES.

448A-25. **22.** If a cheque which has been drawn and entered in the cash book has to be cancelled subsequently, the amount of it should be charged on the creditor side as a "Cancelled Cheque," the cancelled cheque being treated as the voucher. Simultaneously an entry should be made on the debtor side, as indicated below:—

(*a*) *If the cancelled cheque is immediately replaced by a fresh cheque.*—The fresh cheque should be shown as a "Forest Remittance," the number and date of the cheque in lieu of which it is drawn being quoted in the entry.

(*b*) *If the cancelled cheque is not replaced immediately.*—The expenditure in payment of which it was drawn has to be written back. An entry of the cancelled cheque should, therefore, be made on the debtor side as for a cash recovery of a service payment (Article 20).